

An organization was formed and is operated for the purpose of preventing children from working in hazardous trades and occupations in violation of state laws. Its activities are designed to protect children, and eliminate conditions detrimental to their welfare. No part of the organization's activities is carrying on propaganda, or otherwise attempting, to influence legislation. Its income is derived from contributions solicited from the public through various agencies. Held, the organization is exempt from Federal income tax as an organization organized and operated exclusively for the prevention of cruelty to children under section 501(c)(3) of the Internal Revenue Code of 1954.

This Revenue Ruling restates under current law the position set forth in I.T. 2143. Therefore, I.T. 2143, C.B. IV-1, 214 (1925), is hereby superseded.